Michigan Department of Treasury
5762 (Rev. 10-25)

Reset Form

2026 Solar Energy System Report (as of 12-31-2025)

Issued under authority of Public Act 206 of 1893.

See page 2 for instructions on completing this form.

PART 1: TAXPAYER/LOCATION INFORMATION

Taxpayer and local unit information regarding the Solar Energy System must be completed in full.

Taxpayer's Business Name		Name of Local Unit where Solar Energy System is Located
Personal Property Parcel Number	County	City of _____
Real Parcel Identification Number (PIN) where System located	Phone Number for Site Access	Township of _____

Legal description of land where Solar Energy System is located (attach additional sheets if necessary)

PART 2: SITE IMPROVEMENTS

Include costs for solar modules, inverter, racks, tracking, batteries, controls, electric interface, and all components which are positioned up to and including the inversion of the current including all land improvements (except buildings) such as access roads, security fences and communication facilities. **Enter costs into the column to the right of the corresponding year.**

Year	Original Cost		Assessor's Calculations of True Cash Value
2025		0.98	
2024		0.74	
2023		0.92	
2022		1.11	
2021		1.06	
2020		1.07	
2019		0.85	
2018		0.60	
2017		0.51	
2016		0.38	
2015		0.29	
2014		0.23	
2013 & Prior		0.12	

Instructions for Form 5762,
2026 Solar Energy System Report

The instructions for completing Form 5762 must be followed in their entirety.

This report must be completed and attached to the Form 632 (L-4175), “Personal Property Statement,” and filed with the Assessor of each local assessing jurisdiction where the Solar Energy System(s) greater than 2 MW nameplate capacity are located. A separate Form 5762 must be attached for each real property assessment parcel or legal description where the taxpayer has Solar Energy System property located. Form 632 (L-4175), with all required Forms 5762 attached, must be received by the Assessor on or before February 20, 2026.

If the taxpayer does not have additional personal property other than what is reported on Form 5762, complete and file Page 1 of the Form 632 (L-4175), including the reporting of $0 cost on lines 9a, 10a, 11a, 12a, and 15a. The remaining pages of the “Personal Property Statement” do not have to be completed.

Part 2: Site Improvements: Report the original cost new and acquisition year new of all improvements in accordance with the asset recording methods required under Generally Accepted Accounting Principles (GAAP), but such costs must be reported without adjustment for purchase method, fresh-start or push-down accounting. See the instructions to Form 632 (L-4175) for the proper method of reporting such costs, including, but not limited to, the instructions to Page 1, Line 6, and the instructions to Page 2 – General Instructions to Sections A through F. The costs of other site improvements positioned after the inversion of the current should be reported on Form 3589 Cable Television and Utility Personal Property Report or Form 632 Personal Property Statement.

If a solar energy module has not been placed in service by December 31, 2025, do not report that facility on this form and instead report the cost incurred through December 31, 2025, as Construction in Progress, on Line 13a of the SUMMARY AND CERTIFICATION, in accordance with the instructions for Page 1, Line 13, of Form 632 (L-4175). Do not report buildings on this Form. Buildings located on land not owned by the reporting taxpayer are reported in Section N of Form 632 (L-4175).

Taxpayer: Carry the Total Cost Reported for Part 2 to Line 14a of the Summary and Certification Section of Form 632 (L-4175).

Solar Energy Systems less than 2 MW nameplate capacity should be reported under Section B of Personal Property Statement, Form 632 (L-4175).

Assessor: Calculate the True Cash Value for Part 2. Carry the Total True Cash Value for Part 2 to Line 14b of the Summary and Certification Section of Form 632 (L-4175), and add to any True Cash Value from Forms 633, 3589, or 4565